

Information for employers in schedule 1

Industries
covered and
assessment
procedure

Workmen's Compensation
Board, Ontario

2 Bloor Street East
Toronto, Ontario M4W 3C3
Telephone (416) 965-8500

CA20N

L90

75I52



3 1761 11969560 9


CA20NL

90-75152



**information for
employers in
schedule 1**

WORKMEN'S COMPENSATION BOARD, ONTARIO
2 BLOOR ST. EAST, TORONTO, ONT. M4W 3C3
TELEPHONE 965-8500



Digitized by the Internet Archive
in 2024 with funding from
University of Toronto

Method of rating

Every employer in Schedule 1, is assessed annually, at the assessment rate appropriate to his type of industry, in order to provide a fund for the payment of compensation and other costs of accidents in the industries under this Schedule.

While the Accident Fund is one and indivisible and the liability rests upon all industry collectively, industries under Schedule 1 of the Act are divided into 27 classes for the purpose of assessment and compensation. The classes are numbered from 1 to 27, each class containing one or more groups and rate numbers, all of which are also numbered.

A separate account is kept by the Board for each of the rate numbers in each class, and into that account are entered all assessments received and all compensation and medical aid awarded. Broadly speaking, therefore, each of the rate numbers is, in effect, a mutual insurance association of the employers in that rate number. However, a Disaster Reserve is provided for the purpose of assisting any rate number which cannot alone sustain the cost of abnormal losses occurring in any year.

A study is made of the experience of past years and also the present financial position of each rate number, for the purpose of establishing the assessment rates. The amount of assessment payments required for accident costs is determined and, in addition, provision is made for the costs of administration, the cost of an Accident Prevention Association where the rate number has such an Association, and a provision for reserve funds and contingencies.

The annual assessment rates are set after consideration of all these factors.

Payroll statement requirements

It is compulsory for an employer carrying on an industry under Schedule 1 of the Workmen's Compensation Act* to report his payrolls to the Workmen's Compensation Board and pay assessment on the earnings of his employees. New employers commencing or re-commencing operations should write to the Board in advance, giving full particulars of their proposed operations and furnishing an estimate of the current year's payroll. This must be followed each year by an annual statement showing (1) the actual payroll of the preceding year and (2) an estimate of the payroll for the coming year. These annual statements are due on or before the last day of February. Forms for this purpose are sent out before February 1 to those employers who have been reporting.

* See list of industries, pages 13 to 26.

Default in filing any payroll return renders the employer liable:—

1. To be assessed on an amount fixed by the Board.
2. To a penalty for delay in reporting.
3. To pay the full cost of any accidents to his workmen while in default.

In every case where the regulations require an employer's payrolls to be segregated for rating purposes, according to the nature of the work, the employer must keep segregated payroll records for each particular type of work, showing the names of the employees, their earnings, and the dates during which they were employed in each particular type of work. (See "Keeping Wage Records").

For the purpose of assessment, each industry is regarded as a unit, including its various operations, and segregation for rating cannot be allowed except as expressly provided in the Board's Rating Provisions, and where so provided segregation is compulsory. Where there is intermingling and a proper segregation cannot be made, the higher rate is

applied on the total payroll. Where an employer has operations bearing different rates, also general operations or payrolls (such as general office, warehouse, teaming, etc.), the employer is to divide the office and general wages proportionately over the payrolls reported and to include each proportion in the payroll statement to which it is applicable.

Member of family or relatives

A member of the family or relative of an employer, except wife or husband, is considered an employee under the Act when in receipt of a stated wage. Such wages must be included in the employer's wage records and in the payroll statement filed with the Board. This includes child, parent, brother, sister, grandchild, grand-parent, stepchild, step-parent, half-brother and half-sister.

It is compulsory to pay assessment on the earnings of the above relatives where they receive wages, and the value of board where supplied must be included in the payroll return provided it forms a part of the employee's remuneration.

The wife or husband of a sole owner or partner is not, under any circumstances, to be considered an employee, but is considered to be a partner and will only be covered if personal covering is requested in the same manner as for the employer or partner.

Meaning of "employee" and "director" and/or "executive officer"

All employees, whether doing manual labour or not, are covered as employees under the Act and their earnings must be included in the payroll return including clerks, Ontario

salesmen, superintendents and managers but, not a manager designated as an officer of a corporation or limited company by by-law or by resolution of the directors. Directors and/or executive officers of a corporation or limited company (president, vice-president, secretary and/or treasurer and managers designated as officers) are not covered by the Act whether working or not, unless and until they request and sign for personal coverage.

Personal Coverage for Employers, Partners, their Spouses, Executive Officers and Independent Operators

An employer, partner, or their spouse while working for the firm, independent operator, or a director and/or executive officer of a corporation or limited company can apply for personal coverage. Each person desiring personal coverage must sign on the forms provided by the Board. Personal coverage will be assessed on a calendar year basis. Where more than one industry is operated, the personal coverage is pro-rated over the industries in the same manner as office and general wages.

Executive officers of corporations or limited companies electing coverage are to be covered at their earnings subject to the maximum in the Act. Independent operators, sole proprietors, partners, and their spouses are to estimate their earnings at a reasonable amount which is acceptable to the Board.

An individual for whom personal coverage is in effect is deemed to be an employee under section 11 of The Workmen's Compensation Act. In case of a work accident, his right of action for damages is taken away as against other employees and employers in Schedule 1 of the Act. Those requesting personal coverage may wish to consult their own lawyer so that they can evaluate whether personal coverage is of benefit to them.

Deductions of excess of salaries above \$15,000.00

Where the wages, salary, commission and/or other remuneration paid an employee exceed the rate of \$15,000.00 per annum, the excess is to be deducted from the amount of the payroll. In arriving at the amount to be deducted, the employee's total earnings for the year or for part of the year he has been employed must be taken.

In making claims for deduction of this nature, employers must keep wage records in condensed forms, clearly showing the earnings of each person in employment under the Act for the calendar year (Jan. 1-Dec. 31).

Wages

Wages are total earnings before any deductions have been made for income tax, unemployment insurance and the like, and include pay by hourly rate, piecework, salary, commission, vacation pay, board, bonus and any other allowance or remuneration.

Keeping wage records

Every employer is required to keep within the Province, a careful and accurate record of all expenditures for wages, showing the names of his employees, their earnings, and the dates during which they were employed by him. These records must be produced to the Board and its Officers as often as required and should not be destroyed.

Statement and records subject to audit

Employer's returns and records are at all times subject to audit and investigation by the Board and its Officers.

Failure to keep proper records, furnishing untrue or inaccurate statements, or refusal to permit examination of books and accounts renders the employer liable to a fine not exceeding \$500.

Assessments

Provisional Assessment and Adjustment

Assessments are first levied provisionally upon an estimate of payroll given by the employer at the beginning of the year, or an estimate fixed by the Board, and are adjusted after the close of the year upon the actual payroll received.

Interest for Under-Estimate

Interest at a flat rate of five per cent is charged where the estimate for any industry is less than half the actual payroll.

Additional Estimate

If it is found during the year that the estimate given is too low the employer should immediately submit an additional estimate.

Minimum Assessment

The annual assessment levied for any industry shall not be less than \$25.00.

When Assessments Payable

Except where otherwise ordered by the Board, a current year assessment issued up to and including August 31, is payable in one payment within sixty days from the date of the Notice of Assessment. Where the current year assessment is issued on and after the first day of September, the assessment is payable within thirty days from the date of the Notice of Assessment.

Additional Assessment for Delay in Payment

Under Section 110 of the Act, any employer failing to pay an assessment or any portion of an assessment, by the due

date, shall pay as a penalty for such default, five per cent of the amount for which he is in default. Where the default continues beyond one month after the due date, he shall pay a further two per cent for each additional two months' period or fraction thereof of default.

Additional Assessment for Delay in Submitting Payroll Statement

Where an employer has failed to transmit payroll statements to the Board, on or before the last day of February, in any year, in conformity with Section 93 of the Act, an additional assessment of five per cent of the previous year's assessment in each industry, will be added.

Where an employer commencing or recommencing business fails to transmit to the Board forthwith, a statement of payrolls, an additional assessment of five per cent shall be made on his assessment in each industry. The total of such additions to assessments in each industry shall in no case exceed \$500.00.

Demerit System

Where the work injury frequency and the accident cost of the employer are consistently higher than that of the average in the industry in which he is engaged, the Board, as provided by the regulations, may increase the assessment for that employer by such a percentage thereof as the Board may deem just.

Work let to contractors

Where work in or for the purpose of an industry (e.g., logging, teaming, trucking, building, etc.), is let to a contractor, the principal carrying on the industry must, if the contractor or sub-contractor has not furnished the Board with a payroll statement, include in his own payroll statement the earnings of the employees of the contractor and any sub-contractor. He may, however, be reimbursed by the contractor or sub-contractor for assessment for which the latter would have been liable.

In any case where the contractor's operations are excluded from Schedule 1 of the Act by Regulations of the Board the principal must include the earnings of the contractor's employees in his payroll return to the Board and in such case there is no right of reimbursement from the contractor.

Principals are also required to see that contractors or sub-contractors pay their assessments to the Board, and are liable to make good any default but are entitled to be indemnified by the contractor or sub-contractor.

Before releasing any payment for contract work to a contractor or sub-contractor, the principal, for his own protection should require the contractor or sub-contractor to produce a certificate showing that he is in good standing with the Board.

It will save trouble and perhaps loss if, when a contract is let, a distinct agreement is made with the contractor concerning Workmen's Compensation assessment, and the Board notified of the agreement; and if a contractor is to be covered for a work injury to himself, personal coverage must be applied for.

Logging contracts

Every employer is required to notify the Board immediately upon letting any contract covering Logging, Bush Work, etc., giving the following information concerning each such contract:—

1. Name and address of person or persons to whom contract is let;
2. Nature of work to be done under the contract;
3. Location of such work—whether upon the lands and limits of the firm letting the contract or otherwise;
4. Whether payroll returns will be made by the contractor direct to the Board or for him by the firm letting the contract;
5. Probable number of employees who will be employed on the contract.

Responsibility of timber cutting licensees

Section 10.—(1) Where a license is granted under The Crown Timber Act and timber is cut by a person other than the licensee, it is the duty of the licensee to see that any sum that the person engaged in cutting of such timber is liable to contribute to the accident fund is paid and, if the licensee fails to do so, he is personally liable to pay such sum to the Board, and the Board has the like powers and is entitled to the like remedies for enforcing payment as it possesses or is entitled to in respect of an assessment.

(2) Where the licensee is liable to make payment to the Board under subsection 1, he is entitled to be indemnified by any person who should have made such payment and is entitled to withhold out of any indebtedness due to such person a sufficient amount to answer the same, and all questions as to the right to and the amount of any such indemnity shall be determined by the Board.

Logging contracts awarded to individuals not employing employees

All shackers, pieceworkers, as well as contractors and jobbers, who carry out contracts of cutting, peeling, and/or other bush work and perform the work alone or in partnership, without employing employees to assist them are deemed employees of the principal for whom the work is being done.

This means that, where the principal's operations are included in Schedule 1, he must include in his return to the Board the earnings of such shackers, pieceworkers, as well as contractors and jobbers, where no employees are employed and pay assessment thereon.

Under Section 18 of the Act, it is illegal for the principal to charge any of the above persons with the cost of compensation coverage, as they are deemed "employees" within the meaning of the Act.

Building construction contracts

All contractors in the building trades who take contracts for labour only, or labour and material, and perform the work alone or in partnership and employ no employees, are considered "employees" of the principal who lets the contract.

This means that the principal must include in the proper spaces in his payroll returns to the Board, the value of the labour part of all such contracts and pay assessment thereon.

The above applies to any contracts awarded by a person in the building construction business, but where the principal carries on any industry in Schedule 1 other than building construction, it applies to new construction work only.

Since such "contractors" and "partnerships" are considered "employees" under the Act, it is unlawful for the principal to charge them with the cost of compensation coverage.

Industries covered

Where anyone is employed—

Abattoirs
Abrasive Articles,
 manufacture of
Abrasives, manufacture of
Abrasives—Artificial,
 manufacture of
Accountants
Acids, bulk, distributing and
 transmitting
Acids—Corrosive
 manufacture of
Acids—Non-Corrosive,
 manufacture of
Adding-Machines,
 manufacture of
Advertising Display Work
Aerials—Radio and Television,
 Erection of
Aeroplanes, manufacture of
Aeroplanes, Operation of
Aeroplane Components,
 manufacture of
Aeroplane Repair and Service
Agricultural Implements,
 manufacture of
Air-Conditioning, Installation,
 Including Sale of
Air-ports, Construction of
Airships, Operation of
Alcohol, manufacture of
Alundum, manufacture of
Ammonia, manufacture of
Ammunition-Shells (without
 explosives), manufacture of
Apartment Building,
 Operation of
Apparatus—Electric,
 manufacture of
Appliances—Electric,
 manufacture of
Architects
Artificial Limbs,
 manufacture of
Asbestos Goods,
 manufacture of

Asphalt, manufacture of
Auto Laundries
Auto Rental Agencies
Auto and Marine Upholstering
Automobiles, manufacture of
Automobile-Bodies,
 manufacture of
Automobile-Painting or
 Trimming
Automobile-Sales Business—
 New and Used
Automobile Slip-Cover-
 Installation
Automotive Machine Shops
Awnings (Fabric), Erecting
Awnings (Fabric),
 manufacture of
Awnings—Metal,
 manufacture of
Axles, manufacture of

Babbitt Metal, manufacture of
Baby-Carriages,
 manufacture of
Bags (Textile), manufacture of
Bags (Travelling),
 manufacture of
Bakeries
Baking-Powder,
 manufacture of
Bank Note Engraving and
 Printing—Steel Plate
Bark-Peeling
Barrels—Steel, manufacture of
Barrels—Wooden,
 manufacture of
Basket-Bottoms,
 manufacture of
Baskets, manufacture of
Batteries—Dry and Storage,
 manufacture of
Bed-Springs of Wood,
 manufacture of
Bedsteads—Metal, Not
 Included in Class 10,

manufacture of
 Bedsteads—Steel,
 manufacture of
 Bee Keeping
 Belting—Leather
 manufacture of
 Belting—Rubber,
 manufacture of
 Bicycles, manufacture of
 Binder-Twine, manufacture of
 Biscuits, manufacture of
 Blacksmith-Shops
 Blankets, manufacture of
 Blast-Furnaces, Construction
 or Erection of
 Blasting-Work, As a Business
 Bleaching (Laundries)
 Bleaching Fabrics (Textiles)
 Blocks—Brick, Cement,
 Plaster or Stone,
 manufacture of
 Blue-Printing
 Boats, Outboard Motors and
 Equipment with its
 Warehousing or Distribution
 —Selling, Renting, Servicing
 or Repairing
 Boilers—Cast Hot-Water,
 manufacture of
 Boilers, Erection, Installation
 and Repair of
 Boilers, manufacture of
 Bolts, manufacture of
 Book-Binding
 Booming
 Boxes—Cardboard,
 manufacture of
 Boxes or Cases—Corrugated-
 Paper, manufacture of
 Boxes or Cases—Fibre-Board,
 manufacture of
 Boxes or Packing-Cases—
 Wooden, manufacture of
 Braids, manufacture of
 Breakwaters, Construction of
 Breweries, Including
 Distribution
 Brewers' Warehouses,
 Including Distribution

Brewery Products,
 Distribution of
 Brick, manufacture of
 Brick and Stone—Artificial,
 manufacture of
 Bricklaying
 Bridges, Construction of
 Bridges—Small,
 Construction of
 Bridges—Steel or Prefabricated
 Concrete, erection, by the
 manufacturer or as a
 business
 Brooms, manufacture of
 Brushes, manufacture of
 Buffing and Polishing
 Builders'-Supplies, Buying and
 Selling, with handling
 Buildings, construction of
 Buildings Rented Wholly or
 Partly for Manufacturing,
 Retailing, Wholesaling, or
 Warehousing, operation of
 Bulldozer Operations
 Buses, manufacture of
 Butchering
 Butter, manufacture of
 Buttons of Horn, Ivory, Metal
 or Pearl, manufacture of
 Cabinet-Work in Shop
 Cable Television Service
 Cable Television Lines and
 Works by the Operator or as
 a Business, Construction or
 Installation of
 Caisson-Work, as a business
 Cameras, manufacture of
 Camp Sites (Where Not
 Operated in or for another
 Industry under Part 1 of the
 Act), operation of
 Canal Maintenance
 Canals, construction of
 Candles, manufacture of
 Canning or Preparation of
 Fish, Fruit, Vegetables or
 Other Food-Stuff
 Canoes, manufacture of

Canteens	Charcoal, manufacture of
Canvas, manufacture of	Cheese, manufacture of
Canvas Goods, manufacture of	Cheese-Boxes, manufacture of
Caps, manufacture of	Chemical Preparations—
Carbon Electrodes,	Non-Corrosive,
manufacture of	manufacture of
Carborundum, manufacture of	Chemical Preparations—
Cards—Playing (Including	Non-Hazardous,
Printing), manufacture of	manufacture of
Caretaking of Buildings, as a	Chemicals—Corrosive,
business	manufacture of
Carpenter-, Joiner-or Cabinet-	Chewing-Gum, manufacture of
Work in Shop	Chick Hatcheries
Carpets, manufacture of	Chicken Farms
Carpet-Sweepers,	Chimneys, erection, installation
manufacture of	and repair of
Carriage-Mountings,	Chimney-Stacks, construction
manufacture of	or erection of
Carriages, manufacture of	Chocolate, manufacture of
Car Shops	Christmas Tree Farms
Cars or Other Vehicles—	Churns, manufacture of
Loading or Unloading	Cider, manufacture of
Carting	Cigarettes, manufacture of
Cartridges, manufacture of	Cigars, manufacture of
Cases or Boxes—Corrugated-	Clay-Pits
Paper, manufacture of	Cleaning (Laundries)
Cases or Boxes—Fibre-Board,	Clocks, manufacture of
manufacture of	Cloth, manufacture of
Cash-Registers, manufacture of	Clothing, manufacture of
Cast Hot-Water-Boilers and	Clothing-Pads, manufacture of
Cast Radiators,	Clover-Mills, operating
manufacture of	Coal, Buying and Selling,
Casts—Plaster, manufacture of	with handling
Catering, Including the	Coal Briquettes,
Operation of Boarding Cars	manufacture of
Cattle-Foods, manufacture of	Cocoa, manufacture of
Caulking	Coffee, roasting and grinding
Ceiling—Metal, manufacture of	Coffins, manufacture of
Celluloid, manufacture of	Coke-Ovens—By-Products,
Celluloid Articles,	operation of
manufacture of	Coke-Ovens, construction or
Cement, manufacture of	erection of
Cement Blocks or Tile,	Cold-Drawn Shafting,
manufacture of	manufacture of
Cement or Concrete Work	Collars, manufacture of
Cereal Products,	Commercial Refrigeration,
manufacture of	Installation, including sale
Cereals, manufacture of	Commissionaires or Security
Chains, manufacture of	Services

Commissary Work
 Concrete or Cement Work
 Concrete Forming, High Rise
 Concrete—Prefabricated,
 Structural, Erection, By The
 Manufacturer or as a
 Business
 Concrete—Ready-Mixed,
 mixing and delivering
 Condiments, manufacture of
 Confectionery, manufacture of
 Construction of Buildings or
 Construction in Respect of
 Buildings
 Construction Equipment,
 Rental and Operation of
 Construction, Subaqueous
 Convalescent Homes
 operation of
 Conveying Passengers by
 Automobile or Trolley-
 Coach
 Cooperage-Stock,
 manufacture of
 Cordage, manufacture of
 Cordite or Other High
 Explosives, manufacture of
 Cordwood Cutting
 Cork Articles, manufacture of
 Cork Carpets, manufacture of
 Corsets, manufacture of
 Cottage Sites (Where Not
 Operated in or for another
 Industry Under Part 1 of
 the Act), operation of
 Cotton Waste, manufacture of
 Cranes, manufacture of
 Cream—Condensed,
 manufacture of
 Cream-Separators,
 manufacture of
 Crests, manufacture of
 Cross-Cutting, in or for Mines,
 as a Business
 Cultivating or Gardening
 Culverts, construction of
 Cutlery, manufacture of

 Dairy Farms
 Dairy Products, manufacture of
 Dam Maintenance
 Dams, construction of
 Decorating
 Dental Laboratories
 Diamond-Drilling, as a business
 Die-Casting
 Distilleries, Including
 Distribution
 Distillery Products,
 distribution of
 Diving
 Dolls—Stuffed,
 manufacture of
 Door-Screens, manufacture of
 Draftsmen
 Dredging
 Drifting, in or for Mines, as a
 business
 Drugs, manufacture of
 Dry Colour, manufacture of
 Dry-Docks, construction of
 Dry-Docks, operation of
 Dusters, manufacture of
 Dyeing (Laundries)
 Dyeing Fabrics (Textiles)
 Dyes, manufacture of
 Dynamite, manufacture of

 Earth Sampling
 Electric-Light Systems, Not
 Included in Schedule 2,
 Construction or Operation of
 Electric-Light Works, Not
 Included in Schedule 2,
 Construction or Operation of
 Electric Power-Lines and
 Power-Transmission Lines,
 Not Included in Schedule 2,
 Construction, Installation or
 Operation of
 Electric Power-Plants, Not
 Included in Schedule 2,
 Construction or Operation of
 Electric Shavers,
 manufacture of
 Electric Wiring of Buildings
 Electrical Operations by
 Municipalities or

Commissions (By Application)	Fire-Proofing, manufacture of
Electrolytic Ferro-silicon, manufacture of	Fireworks, manufacture of
Electrotyping	Fish, canning or preparation of
Elevators—Freight or Passenger, Erection, Installation and Repair of	Fishing
Elevators—Freight or Passenger, manufacture of	Fixtures—Electric, manufacture of
Embossing	Fixtures of Wood, manufacture of
Embroidery, manufacture of	Flag-Staffs—Metal, manufacture of
Engineers	Flax-Mills
Engines, manufacture of	Florists
Engines, erection, installation and repair of	Flour, Buying and Selling, with handling
Engraving (Not Including Printing)	Flowers—Artificial, manufacture of
Ensilage-Cutters, Operating	Floor-Laying
Excavating	Flying Machines, operation of
Excelsior, manufacture of	Food-Stuff, canning or preparation of
Explosives—High, manufacture of	Footwear, manufacture of
Extracts, manufacture of	Forgings—Heavy, manufacture of
Fabrics Articles (Not Included in Class 16 or 17) manufacture of	Forgings—Light, manufacture of
Fabric, manufacture of	Forwarding Companies, operation of
Farm Drainage	Foundries
Farm Tractors, manufacture of	Foundries (Brass or Aluminum)
Farming, general	Foundries (Malleable Iron)
Feathers—Artificial, manufacture of	Foundry-Facings, manufacture of
Feed, buying and selling, with handling	Fruit, canning or preparation of
Felt, manufacture of	Fruit Farms, (other than Tree Fruit)
Felt Hats, manufacture of	Fruit Juice, manufacture of
Fencing (Including Erection), manufacture of	Fur Farms
Ferro Alloys, manufacture of	Furnaces, manufacture of
Fertilizers, manufacture of	Furnaces, installation, including sale
Fibre Board, manufacture of	Furniture, manufacture of
Fibre Goods, manufacture of	Furs, manufacture of
Filtration Plants, construction or erection of	Furs, preparation of
Finishing Fabrics	Fuses, manufacture of
Fire-Arms, manufacture of	
Fire-Escapes, erection, installation and repair of	Galvanizing
	Garages
	Gas, manufacture of,

including distribution and transmission	manufacture of
Gas Fixtures, manufacture of	Hay Baling Machines, operating
Gas-Fitting	Headings, manufacture of
Gas Wells, operation of	Heating
Gasoline, distribution and transmission of	Heating Appliances,
Gasoline, manufacture of, including distribution and transmission	installation, including sale
Glass, Glass Products, manufacture of	Heat-Treating
Glass-Cutting	Hemp Goods or Products, manufacture of
Glazing or Installation of Glass—Plate or Leaded	Hides, preparation of
Gloves—Fabric, manufacture of	Hockey-Sticks, manufacture of
Gloves—Leather, manufacture of	Horse Farms
Gloves—Rubber, manufacture of	Hose—Rubber, manufacture of
Glucose, manufacture of	Hosiery, manufacture of
Glue, manufacture of	Hospitals—operation of
Golf-Balls, manufacture of	Hotels (Where Not Operated in or For Another Industry under Part I of the Act) operation of
Grain, Buying and Selling, with handling	
Grain Elevators, construction or erection of	Ice, Buying and Selling, with handling
Grain Elevators, operating	Ice—Artificial (Including Handling and Delivering), manufacture of
Grain, warehousing or handling of	Ice—Natural, Cutting, Storing, Handling and Delivering
Graphite—Artificial, manufacture of	Ice, removal of
Gravel-Pits	Incandescent Lamps, manufacture of
Grilles, manufacture of	Inspecting or Testing
Gun-Cotton, manufacture of	Inspection or Testing of Construction Projects and Operating Installations; Inspection By Radiation Devices
Gun Carriages, manufacture of	
Gunpowder, manufacture of	Instruments—Metal, manufacture of
	Insulating
Haircloth or Goods, manufacture of	Iron Smelting (With Blast-Furnace)
Hand-Carving	Iron Stairs, erection, installation and repair of
Harbour-Improvements, construction of	Iron Stairs, manufacture of
Hardware, manufacture of	Ivory Articles, manufacture of
Hardwood Flooring, manufacture of	
Harness—Leather, manufacture of	Jam, manufacture of
Hats (Other Than Felt),	Janitorial Service, as a business

Japan and Other Driers,
 manufacture of
 Jewellery, manufacture of
 Jewellery-Cases,
 manufacture of
 Job-Printing

 Kiln-Drying
 Knitting

 Labels, manufacture of
 Lacrosse-Sticks,
 manufacture of
 Ladders, manufacture of
 Lamp-Shades (Including
 Assembling Electric
 Lamps), manufacture of
 Land-Cleaning, Clearing,
 Grubbing, Stumping
 Land Surveying
 Landscaping
 Lathing
 Lath-Mills, operation of
 Laundries, operation of
 Lead-Pencils, manufacture of
 Lead Works
 Leather Articles (Not
 Included in Class 16 or 17),
 manufacture of
 Leather, embossing
 Leather Goods and Products,
 manufacture of
 Leather—Imitation,
 manufacture of
 Lighting Fixtures,
 installation of
 Lightning-Rods, erection of
 Lightning-Rods,
 manufacture of
 Lime-Burning
 Lime-Kilns
 Line Cutting
 Linoleum, manufacture of
 Lithographing, Including
 Mounting and Finishing
 Locomotives, manufacture of
 Logging
 Lumber, Buying and Selling,
 with handling

Lumbering
 Lumber-Yards in Connection
 With Planing Mills or Sash
 and Door Factories
 Lumber-Yards in Connection
 With Sawmills, operation of

 Macaroni, manufacture of
 Machine Needles,
 manufacture of
 Machinery and Equipment
 With Its Warehousing or
 Distribution—Selling,
 Renting, Servicing or
 Repairing
 Machinery—Heavy, erection,
 installation and repair of
 Machinery—manufacture of
 Machinery, wrecking of
 Machine-Shops
 Mains and Connections,
 laying of
 Malt Liquors, manufacture of
 Malt or Malt Products,
 manufacture of
 Manilla Goods or Products,
 manufacture of
 Marble Installation in Interior
 of Buildings
 Marble Works
 Market Gardening
 Mason-Work
 Matches, manufacture of
 Materials—Second-Hand
 Including Scrap Metals,
 Buying and Selling, with
 handling
 Materials—Second-Hand
 Other Than Metals, Buying
 and Selling, with handling
 Mattresses, manufacture of
 Meat Products, manufacture of
 Meats, preparation of
 Medicines, manufacture of
 Metal Articles, manufacture of
 Metal Awnings, Doors,
 Screens, Window-Frames,
 manufacture of
 Metal Awnings, Doors,

Screens, Window-Frames,
 Installation, including Sale
 Metal Ceiling, Roofing, Sheets,
 Shingles, Siding,
 manufacture of
 Metal Ceiling, Siding, Sheets,
 Installation, including Sale
 Metal-Enamelling or Tinning
 Metals Other Than Scrap
 Metals, Buying and Selling,
 with handling
 Metal Pipe and Tube,
 manufacture of
 Metal Stamping-Works
 Methylated Spirits,
 manufacture of
 Milk-Condensed,
 manufacture of
 Milling (Flour, Grain, Etc.)
 Milling of Gypsum, Lime,
 Limestone, or Other Stone
 Mimeographing
 Mineral Waters, manufacture of
 Mining (All Other)
 Mining (Gold)
 Mining (Iron)
 Mining (Nickel or Nickel-
 Copper)
 Mining (Uranium)
 Mining:—Consultants,
 Engineers, Geologists,
 Geochemists, Geophysicists
MINING - SILICOSIS
 Mining Asbestos
 Mining Gold
 Mining Iron
 Mining Nepheline Syenite
 Mining Nickel
 Mining Silver, Talc, Quartz,
 Copper, Graphite, Lead,
 Zinc; Cross Cutting,
 Drifting or Shaft-Sinking,
 in or for Mines, as a
 business
 Mining Uranium
 Mittens, manufacture of
 Monument-Making
 Mops, manufacture of
 Mosaic Installation in Interior

of Buildings
 Motels (Where Not Operated
 in or for another Industry
 Under Part 1 of the Act),
 operation of
 Motor Cycles, manufacture of
 Motors—Electric,
 manufacture of
 Motor Trucks, manufacture of
 Motor-Truck Bodies,
 manufacture of
 Moulding Mills
 Moving of Houses or Other
 Buildings
 Mucilage, manufacture of
 Multigraphing
 Multilithing
 Municipal Commissions (Fire,
 Police, Roads, Waterworks),
 by application
 Municipal School Boards
 (by application)
 Municipalities Transferred
 from Schedule 2 to Schedule
 1 By Application (Including
 All Activities Except
 Electric or Telephones),
 business of
 Mushroom Farms
 Musical Instruments,
 manufacture of
 Musical Instruments, Not
 Included in Class 10,
 manufacture of
 Nails, manufacture of
 Natural Gas, distributing and
 transmitting
 Neck-Ties, manufacture of
 Neon-Tube-Lights,
 manufacture of
 Nitro-Glycerine,
 manufacture of
 Nurserymen
 Nursing Homes, operation of
 Nuts—Metal, manufacture of
 Nuts, Roasting
 Office Buildings, Whether
 Operated as a Business or

by the Operator for his Own
 Use and Buildings Rented
 Wholly or Partly for
 Manufacturing, Retailing,
 Wholesaling or Warehousing,
 operation of
 Oil, manufacture of
 Oil-Burners, Installation,
 including Sale
 Oil Wells, operation of
 Optical Goods, manufacture of
 Organs, manufacture of
 Ornamental Iron for Buildings
 or Fences, manufacture of
 Ornamental Metal-work on
 Buildings, Erection,
 Installation and Repair of

 Packaging
 Packing-Cases or Boxes—
 Wooden, manufacture of
 Packing-Houses
 Paint, manufacture of
 Painting
 Painting Vehicles or Vehicle-
 Parts
 Paper—Asphalted, Pitched or
 Tarred, manufacture of
 Paper Bags, or Other Articles
 of Paper, manufacture of
 Paper—Coating and Finishing
 of, as a business
 Paper-Mills
 Paper-Oiling
 Paper-Tape (Gumming and
 Printing)
 Paper-Waxing
 Papier-Mâché Articles,
 manufacture of
 Parking-Lots
 Parking-Stations
 Patent Leather, Japanning
 Pattern-Making—Paper
 Pattern-Making—Wood
 Paving-Material,
 manufacture of
 Peat-Fuel, manufacture of
 Perfumes, manufacture of
 Petroleum, distribution and

transmission of
 Petroleum, manufacture of,
 including distribution and
 transmission
 Petroleum Products,
 distribution and
 transmission of
 Petroleum Products,
 manufacture of, including
 distribution and
 transmission
 Pharmaceutical Preparations,
 manufacture of
 Phonograph-Records,
 manufacture of
 Phonographs, manufacture of
 Photo-Engraving (Not
 Including Printing)
 Photographic Finishing
 Photographic Supplies,
 manufacture of
 Photostating
 Piano-Actions or Piano Keys,
 manufacture of
 Pianos, manufacture of
 Pickle Factories
 Picture-Frames, manufacture of
 Picture-Framing
 Piers, construction of
 Pile-Driving
 Pipe-Covering
 Pipe-Fittings, manufacture of
 Pipe Line, construction of
 Pipe-Organs, installation of
 Pipe-Metal, manufacture of
 Pipe—Wrought-Iron,
 manufacture of
 Planing Mills
 Plaster Blocks or Plaster
 Casts, manufacture of
 Plaster Board, manufacture of
 Plaster Statuary,
 manufacture of
 Plastering
 Plastic Articles, manufacture of
 Plastic Compounds
 Plating
 Plumbing
 Plywood, manufacture of

Pointing	manufacture of
Polishing and Buffing	Refrigerators, Not Included in
Porcelain, manufacture of	Class 10, manufacture of
Pottery, manufacture of	Research Laboratories
Power-Plants, construction or	Restaurant Business, (Where
erection of	Not Operated In or For
Pressed-Wood Pulleys,	Another Industry under
manufacture of	Part I of the Act), operation
Pressing	of
Printers' Rollers,	Retail Mercantile Business
manufacture of	River-Driving
Printing and Publishing	Roads, construction of
(Including Job Work)	Robes, manufacture of
Printing-Ink, manufacture of	Rolling-Mills
Printing—Job	Roofing
Prospecting and Development	Roofing—Metal, manufacture of
Work	Roof-Tile, manufacture of
Publishing	Ropes, manufacture of
Pulp and Paper-Mills	Rossing
Pulp-Mills	Rubber Stamps or Stencils,
Pulp-Mills, construction or	manufacture of
erection of	Rugs, manufacture of
Pumping-Stations, construction	
or erection of	
Pumps, Not Included in Class	Saddlery—Leather,
10, manufacture of	manufacture of
Purses, manufacture of	Safes, manufacture of
	Salts, manufacture of
Quarrying	Salvaging Automobile Parts
Quilts, manufacture of	Sanatoria, operation of
	Sand-Blasting
Radiators—Cast,	Sand-Pits
manufacture of	Sand-Sucking
Radio and Television-Aerials,	Sanding Streets or Roads
erection of	Sanitary Engineering
Radios (Including Servicing),	Sanitary-Ware—Metal,
manufacture of	manufacture of
Radio-Tubes, manufacture of	Sash and/or Door Factories
Rafting	Sawmills, operation of
Railways (Not Included in	Scales, manufacture of
Schedule 2), operation of	Scavengering
Railways (Not Including	School Boards—Municipal
Bridge-Construction),	(By Application)
construction of	Screens, manufacture of
Ranges—Electric,	Screens or Window-Shades
manufacture of	(Not Included in Class 10),
Rattan Ware, manufacture of	manufacture of
Refrigerators—Electric,	Screws, manufacture of

Security Services
 Seed, Buying and Selling, with
 handling
 Seed Cleaning
 Service Stations
 Sewage Disposal Plants,
 construction or erection of
 Sewer-Pipe, manufacture of
 Sewers (Storm and Service),
 construction of
 Sewing Machines,
 manufacture of
 Shade-Rollers, manufacture of
 Shaft-Sinking, In or for
 Mines, as a business
 Shale-Pits
 Sheet-Metal Enamelled Wares
 or Articles, manufacture of
 Sheet-Metal Wares or Articles,
 manufacture of
 Sheet-Metal Work
 Sheets—Metal, manufacture of
 Shingle-Mills, operation of
 Shingles—Metal,
 manufacture of
 Ship-Building or Ship-
 Repairing
 Shirts, manufacture of
 Shoddy, manufacture of
 Shoe-Blacking or -Polish,
 manufacture of
 Shoe-Laces, manufacture of
 Sidewalks, construction of
 Siding—Metal, manufacture of
 Siding—Metal, Installation,
 including Sale
 Sign Lettering or Painting
 Signs—Metal, manufacture
 and erection of
 Silk Screen Printing
 Skiffs, manufacture of
 Skis, manufacture of
 Slate, manufacture of
 Sleighs, manufacture of
 Small Boats, manufacture of
 Smelting of Iron (With Blast-
 Furnace)
 Snow, removal of
 Soap, manufacture of

Sod Farms
 Soda-Water, manufacture of
 Sodding
 Spices, manufacture of
 Spinning
 Spirituous Liquors,
 manufacture of
 Spokes and Hubs for Wooden
 Vehicles, manufacture of
 Spokes, manufacture of
 Sport Rackets, manufacture of
 Sporting-Goods,
 manufacture of
 Spray Paint Shops
 Springs (Vehicle-Parts)—
 Metal, manufacture of
 Stacks (High Metal), Not
 Included in Class 24,
 erection, installation and
 repair of
 Stamping-Works—Metal
 Stand-Pipes, erection,
 installation and repair of
 Starch, manufacture of
 Stationery, manufacture of
 Staves, manufacture of
 Steam-Cleaning, other than
 Buildings
 Steam-Fitting
 Steel Barrels, manufacture of
 Steel Drums, manufacture of
 Steel—Reinforcing, installation
 or erection of
 Steel Tanks, manufacture of
 Steel-Works
 Steeple-Jack Work
 Stereotyping
 Stevedoring
 Stock Farms
 Stone and Brick—Artificial,
 manufacture of
 Stone or Artificial
 Stone Paving Blocks,
 manufacture of
 Stone-Crushing
 Stone-Cutting
 Stone-Dressing
 Storage
 Storage (Without Carting,

Teaming or Trucking)
Storage Battery Business,
operation of
Street-Cleaning
Structural Iron, Metal or
Steel, fabrication of
Structural Steel, Erection, by
the Manufacturer or as a
Business
Sugar-Refineries
Suit-Cases, manufacture of
Subway Construction
Supplying Clerical Employees,
as a business
Supplying Labour Other Than
Clerical, as a business
Supplying Truck Drivers to
industry

Tanks—Erection, Installation
and Repair of
Tanks—Steel, manufacture of
Tanneries
Tar, manufacture of
Tarpaulins, manufacture of
Taxicab Business
Tea, blending or packaging of
Teaming
Telephone or Telegraph Lines
and Works for the Purposes
of the Business of a
Telephone or Telegraph
Company, Not Included in
Schedule 2, construction or
operation of
Television-Sets (Including
Servicing), manufacture of
Tents, manufacture of
Terra-Cotta, manufacture of
Test Boring
Textiles, manufacture of
Theatres and Places for
Exhibition of Moving
Pictures or Television, under
a License Issued under the
Theatres Act, 1953,
operation of

Thread, manufacture of
Threshing-Machines,
manufacture of
Threshing-Machines,
operating
Tile, manufacture of
Tile Installation in Interior
of Buildings
Timbers, creosoting of
Tinware, manufacture of
Tire Sales and Service
Business, operation of
Tires—Rubber, manufacture of
Tobacco Farms
Tobacco, manufacture of
Tobacco Products,
manufacture of
Toboggans, manufacture of
Toilet Preparations,
manufacture of
Toilet Supply Business
Tools, manufacture of
Torpedoes, manufacture of
Towel Supply Business
Toy Sleighs, manufacture of
Toys, manufacture of
Toys and Novelties, Not
Included in Class 10,
manufacture of
Toy Wagons, manufacture of
Trailer Sales or Rental
Business, New and Used
Trailer Sites (Where Not
Operated in or for another
Industry Under Part 1 of the
Act), operation of
Transportation by Canoes,
Scows or Sleighs
Tree Fruit Farms
Trenching (Where Pipe
and Conduit is Laid)
Tricycles, manufacture of
Trucking
Trunks, manufacture of
Trusses, manufacture of
Tube-Metal, manufacture of
Tubing or Other Goods and
Products of Rubber,
manufacture of

<p> Tubing—Wrought-Iron, manufacture of Tunnelling Turkey Farms Turned and Shaped Goods, manufacture of Turpentine, manufacture of Type-Foundries Type-Setting Typewriters, manufacture of Umbrellas, Covering Upholstering Upholstering (Auto and Marine) Utensils and Wares—Metal, manufacture of Vacuum Cleaners, manufacture of Vacuum Metallizing Valises, manufacture of Varnish, manufacture of Vegetables, canning or preparation of Vehicle-Parts (Metal), manufacture of Vehicles, Other Than Self- Propelled Vehicles, manufacture of Veneer, manufacture of Veneer Articles, manufacture of Venetian Blinds Made of Wood, manufacture of Vinegar, manufacture of Visiting Nursing Associations, operation of Wallpaper, manufacture of Warehouses—Brewers', Including Distribution Warehousing Warehousing (Without Carting, Teaming or Trucking) Washing Machines—Electric, manufacture of Washing Machines, Not </p>	<p> Included in Class 10, manufacture of Watch-Cases, manufacture of Watches, manufacture of Water-Fixtures—Metal, manufacture of Water-Towers, erection, installation and repair of Waterworks-Systems (Including Operation and Maintenance), construction of Wax Crayons, manufacture of Weather-Stripping Weaving-Mills Welding—Electric or Gas, as a business Well Boring and Drilling Well-Digging Wharves, construction of Wharves, operation of or work upon Whips, manufacture of Whitewear, manufacture of Wholesale Mercantile Business, operation of Wicker Ware, manufacture of Windmills, erection, installation and repair of Window-Cleaning Window-Drapes, manufacture of Window-Shades (Not Included in Class 4), manufacture of Window-Shades or Screens (Not Included in Class 10), manufacture of Wine, manufacture of Wire Baskets, Cages, Cloth and other Wire Goods, manufacture of Wires, manufacture of Wood, Buying and Selling, with handling Wood-Alcohol, manufacture of Wooden Articles, manufacture of Wooden Barrels or Kegs, manufacture of </p>
--	---

Woods-Operations and
Hauling and Loading in
Woods-Operations
Wool-Pulling
Wool-Scouring
Wrecking Automobiles
Wrecking of Buildings

Writing-Ink, manufacture of
Wrought-Iron Pipe or Tubing,
manufacture of

Yarn, manufacture of
Yeast, manufacture of

Industries Not Covered

Other industries or employments not automatically under Schedule 1, may be added to Schedule 1 at the discretion of the Board on application of the employer. Coverage by application does not take effect until remittance of the first assessment payment is received by the Board.

*"Manufacturing" includes making, preparing, altering, repairing, ornamenting, printing, finishing, packing, packaging, inspecting, testing, assembling the parts of and adapting for use or sale any raw material, article or commodity.

†"Construction" includes reconstruction, repair, alteration, and demolition.

Employees working outside Ontario

Section 6.—(1) of the Ontario Workmen's Compensation Act reads—"where the place of business or chief place of business of the employer is situate in Ontario and the residence and usual place of employment of the employee are in Ontario and an accident happens while the employee is employed out of Ontario and his employment out of Ontario has lasted less than six months, the employee or his dependants shall be entitled to compensation under this Part in the same manner and to the same extent as if the accident had happened in Ontario."

The employer may make application to the Board for an extension of this outside coverage beyond the first automatic six-month period. The application should be in writing and should be made well in advance of the expiration of the employee's first six-month period of absence from the Province. This extension is limited to three years, which means that an Ontario resident may receive the protection of our Act while working outside the boundaries of Ontario, for a period not exceeding three and one-half years.

Where the Ontario Board provides coverage for an Ontario employee outside this Province, it is possible that such employee would come under the jurisdiction of the Compensation Laws of the country or place in which he is working and in such an event the employee, if he were injured in the course of his employment, must elect whether compensation will be claimed under the Ontario Act or under the Law of the place where the accident occurred.

Where an employer under the Ontario Act sends an employee, who is an Ontario resident, to another Province in Canada, and the employee is covered under the Compensation Law of that Province, the employer would be required to pay assessment to both Provinces. To avoid this double assessment in seven of the other Provinces, Alberta, British Columbia, Quebec, Saskatchewan, Manitoba, Newfoundland and the Yukon Territory, the Ontario Board has

entered into agreement with The Workmen's Compensation Boards of those Provinces.

Where the Ontario employee is covered in Alberta, British Columbia, Quebec, Saskatchewan, Manitoba, Newfoundland and The Yukon Territory, and also by the Ontario Board, it is not necessary for the employer to include in his payroll statement filed with the Ontario Board, the earnings of the workman for the time he is working in any of those other seven Provinces. Before excluding the workman's earnings from the Ontario payroll statement, the employer should be certain that his workman is covered under the Alberta, British Columbia, Quebec, Saskatchewan, Manitoba, Newfoundland or The Yukon Territory Ordinance.

When an Ontario employer is in the business of operating steamboats, ships, vessels, railways, aircraft, trucks, buses, or other vehicles used in the transportation of passengers or any goods or substances, and has an employee resident in Ontario whose work is performed both in and out of Ontario continually, such employee is covered by the Ontario Board for all his duties either in or out of this Province.

Other publications available

The following publications are available on request from the Public Affairs Division, Workmen's Compensation Board, Ontario, 2 Bloor St. East, Toronto, Ont. M4W 3C3.

First Aid Regulations

Claims Information for Employees and Employers printed in English, French, Greek, Italian and Portuguese

W.C.B. Report—A Tabloid Published Every 2 Months.

Summary of the Act

"The WCBO — How it Works and Who it Works For".

Second Injury and Enhancement Fund—Brochure.

"Man the Builder"—16 mm, Sound, Colour Film, 25 Mins.

"Man and Work"—16 mm, Sound, Colour Film, 6 Mins.

The Public Affairs Division is also able to provide, on reasonable notice, speakers who are authorities on various aspects of the Ontario workmen's compensation program. To make arrangements for this service apply to the Division by phone or in writing, stating the date for which a speaker is required and if possible stipulating aspects of the program which would be of most interest to the audience.

In case of doubt as to an industry being under the Act or for any desired information regarding matters contained in this pamphlet, please write to the Board.

Area Offices

The Board maintains area offices in the following locations, where you may obtain information if you live in the area.

Hamilton, Room 4103, 100 Main Street, E. Hamilton, Ontario. L8N 3W6	523-1800
Kitchener-Waterloo, 151 Frederick Street, Kitchener, Ontario N2H 2M2	576-4130
London, 495 Richmond Street, London, Ontario. N6A 5A9	433-2331
North Bay, Box 3190, 189 Wyld Street, North Bay, Ontario. P1B 4V8	472-5200
Ottawa, Room 206, 350 Sparks Street, Ottawa, Ontario. K1R 7S8	238-7851
Sudbury, 224 Elm Street West, Sudbury, Ontario. P3C 1V3	673-6701
Thunder Bay, 1265 Arthur Street East, Rm. 101, Thunder Bay, Ontario. P7E 6E7	623-4545
Windsor, 787 Ouellette Ave., Windsor, Ontario. N9A 4J4	256-3461

The Workmen's Compensation Board, Ontario,
believes that the administration
of the Act should always be in
keeping with the motto . . .
**"JUSTICE HUMANELY AND
SPEEDILY RENDERED"**